

REMARKS/ARGUMENTS

The applicant's attorneys appreciate the Examiner's thorough search and remarks.

It is acknowledged with appreciation that claims 41-46 have been deemed allowable.

Claims 30-35 and 39 have been canceled without prejudice.

Claims 47-58 are new.

It is believed that claims 47-58 are allowable in that the combination of limitations claimed therein are not shown or suggested by the art of record.

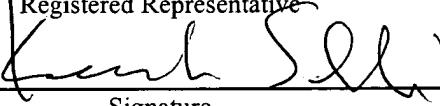
Specifically, for example, claim 47, which is an independent claim, calls for, among other limitations, a trench adjacent to each gate trench which has disposed therein a polysilicon conductive body of the same conductivity as the channel region. It is further claimed in claim 47 that each trench adjacent to a gate trench extends to the drift region below the channel region. The device further includes a region of the same conductivity as the channel region formed in the drift region adjacent each polysilicon body in the trench that is adjacent to a gate trench.

It is respectfully submitted that the art of record does not teach or suggest such a combination of limitations. Consideration of claim 47 and claims depending from claim 47 is requested.

The application is believed to be in condition for allowance. Such action is earnestly solicited.

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as First Class Mail in an envelope addressed to: Commissioner for Patents, Washington, D.C. 20231, on February 26, 2004

Kourosh Salehi

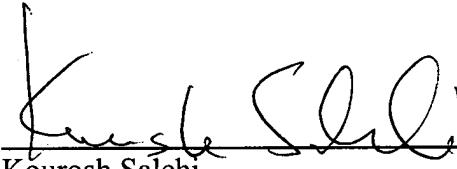
Name of applicant, assignee or
Registered Representative


Signature

February 26, 2004

Date of Signature

Respectfully submitted,



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